

Hearing Date and Time: September 27, 2007 at 10:00 a.m.
Response Date and Time: September 20, 2007 at 4:00 p.m.

Malani J. Sternstein (MS 3882)
SHEPPARD MULLIN RICHTER & HAMPTON LLP
30 Rockefeller Plaza, Suite 2400
New York, New York 10112
Telephone: 212-332-3800
Facsimile: 212-332-3888
Attorneys for Creditor IR Epi Services, Inc

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re: : Chapter 11
:
DELPHI CORPORATION, et al, : Case No. 05-44481 (RDD)
: (Jointly Administered)
Debtors. :
: (Claim No. 14236)
----- X

**IR EPI SERVICES, INC.'S STATEMENT OF NON-OPPOSITION TO
DEBTORS' TWENTIETH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502 AND FED. R. BANKR. P. 3007 TO CERTAIN
(A) DUPLICATE AND AMENDED CLAIMS, (B) INSUFFICIENTLY
DOCUMENTED CLAIMS, (C) CLAIMS NOT REFLECTED ON DEBTORS'
BOOKS AND RECORDS, (D) UNTIMELY CLAIM, AND (E) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED
CLAIMS ASSERTING RECLAMATION, CONSENSUALLY MODIFIED AND
REDUCED TORT CLAIMS, AND LIFT STAY PROCEDURES CLAIMS
SUBJECT TO MODIFICATION, AS IT RELATES TO CLAIM NO. 14236**

Creditor IR Epi Services, Inc. ("IR Epi Services") hereby submits its Statement of Non-Opposition to the Debtors' Twentieth Omnibus Objection Pursuant to 11 U.S.C. § 502 And Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected on Debtors' Books And Records, (D) Untimely Claim, and (E) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, and Lift Stay Procedures Claims Subject to Modification (the "Twentieth Omnibus Claims Objection").

Through their Twentieth Omnibus Claims Objection, the Debtors assert that they have identified claims that state the incorrect amount or are overstated (the "Claims Subject To Modification") on Exhibit E thereof. IR Epi Services timely filed a Proof of Claim in the Debtors' bankruptcy cases, which is identified by the Debtors' as claim no. 14236 (the "IR Epi Claim"), and which is listed on Exhibit E to the Twentieth Omnibus Claims Objection as a Claim Subject to Modification. The Debtors' do not assert any intention to seek to disallow or expunge the IR Epi Claim in the Twentieth Omnibus Objection. Rather, the Debtors' seek to modify the amount of the IR Epi Claim based on the Debtors' determination of its liability to IR Epi Services.

As stated in the Twentieth Omnibus Claims Objection, the Debtors' have determined that the IR Epi Claim against Delphi Automotive Systems, LLC, should be reduced from \$588,927.08, and modified to reflect a claim in the amount of \$488,834.60. IR Epi Services does not object to such modification of the IR Epi Claim (claim no. 14236) against Delphi Automotive Systems, LLC, as requested by the Debtors in the Twentieth Omnibus Claims Objection.

Dated: September 19, 2007
New York, New York

SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

By: Malani J. Sternstein
Malani J. Sternstein
SHEPPARD MULLIN RICHTER & HAMPTON LLP
30 Rockefeller Plaza, 24th Floor
New York, New York 10112
Tel 212-332-3800

Attorneys for Creditor IR Epi Services, Inc